United Nations A/65/778–S/2011/123

General Assembly
Security Council

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General Assembly
Sixty-fifth session
Agenda item 34
Protracted conflicts in the GUAM area and their implications for international peace, security and development

Security Council
Sixty-sixth year

Identical letters dated 10 March 2011 from the Permanent Representative of Georgia to the United Nations addressed to the Secretary-General and the President of the Security Council

I have the honour to transmit herewith the statement of the Ministry of Foreign Affairs of Georgia concerning the fifteenth round of the Geneva discussions, held on 4 March 2011 (see annex).

I should be grateful if the present letter and its annex would be circulated as a document of the sixty-fifth session of the General Assembly, under agenda item 34, and of the Security Council.

(*Signed*) Alexander **Lomaia**
Ambassador
Permanent Representative

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Annex to the identical letters dated 10 March 2011 from the Permanent Representative of Georgia to the United Nations addressed to the Secretary-General and the President of the Security Council

Statement of the Ministry of Foreign Affairs of Georgia on the fifteenth round of the Geneva discussions

The fifteenth round of the Geneva talks was held on 4 March 2011, where the issues of security and stability in Georgia's occupied Abkhazia and Tskhinvali regions and the safe and dignified return of the IDPs and refugees to the places of their habitual residence were discussed. Meetings of the two working groups were held, in which participants took part in an individual capacity. Deliberations were moderated by the United Nations, the European Union (EU) and the Organization for Security and Cooperation in Europe (OSCE) and attended by the participants from Georgia, the Russian Federation and the United States. The Head of the provisional administration of the former South Ossetian Autonomous District, Mr. Dimitri Sanakoev, and the Chairman of the Government of the Autonomous Republic of Abkhazia, Mr. Giorgi Baramia, took part in the fifteenth round of the Geneva talks. Representatives of the proxy regimes from Tskhinvali and Sokhumi also participated in the working groups.

During the fifteenth round, the Georgian side raised the issues announced in the statement of the Ministry of Foreign Affairs of Georgia, made on 2 March 2011. Despite the calls from the participants from Tbilisi and the co-Chairs, the Russian Federation refused yet again to undertake the obligation not to use force against Georgia, thus reciprocating the unilateral non-use of force obligation undertaken by the President of Georgia. The Georgian side again raised the necessity for the de-occupation of the country and the full withdrawal of the Russian troops from the occupied regions in accordance with Russia's ceasefire obligation. In a well-known fashion, the representatives from Moscow once again negated their obligations under the 12 August ceasefire agreement. No progress was observed in the Working Group II either, where the continuous requests of the participants from Tbilisi to agree to the principles regulating safe and dignified return of the IDPs to their homes were met with outright rejection by Moscow and its clients.

Despite the lack of progress in the fifteenth round of the Geneva discussions, the Georgian side continues to hope that some positive steps, related to the gradual establishment of international security arrangements on the ground and the implementation of the relevant confidence- and security-building measures, could be taken during the forthcoming sessions. Issues such as freedom of movement across the occupation line, go-and-see and come-and-see visits, the protection of human rights in the occupied territories, and the preservation of the cultural heritage, as well as full utilization of the Incident Prevention and Response Mechanisms (IPRMs), could be agreed on in Geneva and concrete decisions benefiting the concerned populations could be taken. Georgia highly appreciates the efforts of the co-Chairs aimed at finding solutions to these issues and hopes that, as a result of concerted action by all participants, the progress on these items could be further consolidated.

The Georgian side believes that further progress should be achieved with regard to the release of the persons illegally detained for crossing the administrative boundary line. Limited progress achieved in this field last week was marred by the recent detentions undertaken by the Russian FSB border guards illegally deployed along the occupation line. It is imperative that all detained persons be released immediately and without preconditions, as called for on numerous occasions by various international organizations.

Participants agreed to hold the sixteenth round of Geneva talks on 7 June 2011.

Tbilisi, 4 March 2011

United Nations A/65/779

General Assembly

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Sixty-fifth session
Agenda item 68 (b)
Promotion and protection of human rights: human rights questions, including alternative approaches for improving the effective enjoyment of human rights and fundamental freedoms

Note verbale dated 11 March 2011 from the Permanent Mission of Egypt to the United Nations addressed to the Secretary-General

The Permanent Mission of the Arab Republic of Egypt to the United Nations has the honour to enclose herewith a note verbale from 53 Member States addressed to the Secretary-General (see annex) in connection with General Assembly resolution 65/206, entitled "Moratorium on the use of the death penalty", adopted on 21 December 2010 by a recorded vote.

The Permanent Mission of the Arab Republic of Egypt would be grateful if the present note verbale and its annex could be circulated as a document of the General Assembly, under agenda item 68 (b).

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Please recycle

Annex to the note verbale dated 11 March 2011 from the Permanent Mission of Egypt to the United Nations addressed to the Secretary-General

The permanent missions to the United Nations in New York listed below have the honour to refer to General Assembly resolution 65/206, entitled "Moratorium on the use of the death penalty", which was adopted by the Third Committee on 11 November 2010, and subsequently by the General Assembly on 21 December 2010 by a recorded vote. The permanent missions wish to place on record that they are in persistent objection to any attempt to impose a moratorium on the use of the death penalty or its abolition in contravention of existing stipulations under international law, for the following reasons:

(a) There is no international consensus that the death penalty should be abolished. The votes on this resolution at the sixty-fifth session of the General Assembly have once again confirmed this fact, as well as that the issue continues to be a divisive one. Article 6 of the International Covenant on Civil and Political Rights states, inter alia, that "in countries which have not abolished the death penalty, sentences of death may be imposed only for the most serious crimes in accordance with the law in force at the time of the commission of the crime;"

(b) This view was reflected previously in:

(i) The note verbale contained in document A/63/716, in which the co-signing delegations expressed their persistent objection to any attempt to impose a moratorium on the application of the death penalty or its abolition in contravention of existing stipulations under international law, following the adoption of General Assembly resolution 63/168;

(ii) The note verbale contained in document A/62/658, in which the co-signing delegations expressed their persistent objection to any attempt to impose a moratorium on the application of the death penalty or its abolition in contravention of existing stipulations under international law, following the adoption of General Assembly resolution 62/149;

(iii) The joint statement contained in document E/CN.4/2005/G/40, in which the co-signing delegations disassociated themselves from Commission on Human Rights resolution 2005/59;

(iv) The joint statement contained in document E/CN.4/2004/G/54, in which the co-signing delegations disassociated themselves from Commission on Human Rights resolution 2004/67;

(v) The joint statement contained in document E/CN.4/2003/G/84 in which the co-signing delegations disassociated themselves from Commission on Human Rights resolution 2003/67;

(vi) The joint statement contained in document E/CN.4/2002/198, in which the co-signing delegations disassociated themselves from Commission on Human Rights resolution 2002/77;

(vii) The joint statement contained in documents E/CN.4/2001/161 and Corr.1, in which the co-signing delegations disassociated themselves from Commission on Human Rights resolution 2001/68;

(viii) The joint statement contained in document E/CN.4/2000/162, in which the co-signing delegations disassociated themselves from Commission on Human Rights resolution 2000/65;

(ix) The joint statement contained in document E/1999/113, in which the co-signing delegations disassociated themselves from Commission on Human Rights resolution 1999/61;

(x) The joint statement contained in documents E/1998/95 and Add.1, in which the co-signing delegations disassociated themselves from Commission on Human Rights resolution 1998/8;

(xi) The joint letter contained in documents E/CN.4/1998/156 and Add.1, in which the co-signing delegations expressed their reservations prior to the adoption of Commission on Human Rights resolution 1998/8;

(xii) The joint statement contained in document E/1997/106, in which the co-signing delegations disassociated themselves from Commission on Human Rights resolution 1997/12;

(c) In his statement to the plenary of the Rome Diplomatic Conference of Plenipotentiaries on the Establishment of the International Criminal Court on 17 July 1998, the President of the Conference declared that the debate at the Conference on the issue of which penalties should be applied by the Court showed that there is no international consensus on the inclusion or non-inclusion of the death penalty, and further that not including the death penalty in the Rome Statute would not in any way have a legal bearing on national legislations and practices with regard to the death penalty, nor should it be considered as influencing, in the development of customary international law or in any other way, the legality of penalties imposed by national systems for serious crimes. Accordingly, the Rome Statute of the International Criminal Court, which is only applicable to States parties, maintains that nothing in part 7 of the Statute affects the application by States of penalties prescribed by their national law, nor the law of States which do not provide for penalties prescribed in this part;

(d) Capital punishment has often been characterized by some as a human rights issue in the context of the right to life of the convicted prisoner. However, it is first and foremost an issue of the criminal justice system and an important deterring element vis-à-vis the most serious crimes. It must therefore be viewed from a much broader perspective and weighed against the rights of the victims and the right of the community to live in peace and security;

(e) Every State has an inalienable right to choose its political, economic, social, cultural, legal and criminal justice systems, without interference in any form by another State. Furthermore, the purposes and principles of the Charter of the United Nations, in particular, Article 2, paragraph 7, clearly stipulates that nothing in the Charter shall authorize the United Nations to intervene in matters which are essentially within the domestic jurisdiction of any State. Accordingly, the question of whether to retain or abolish the death penalty, and the types of crimes for which the death penalty is applied, should be determined by each State, taking fully into account the sentiments of its own people, state of crime and criminal policy. On this question, it is improper to attempt to create a universal decision or to prescribe to Member States actions that fall within their domestic jurisdiction, or attempt to

change, by way of a General Assembly resolution, the stipulations under international law that were reached through a comprehensive negotiation process;

(f) Some Member States have voluntarily decided to abolish the death penalty, whereas others have chosen to apply a moratorium on executions. Meanwhile, many Member States also retain the death penalty in their legislations. All Member States are acting in compliance with their international obligations. Each Member State has decided freely, in accordance with its own sovereign right established by the Charter, to determine the path that corresponds to its own social, cultural and legal needs, in order to maintain social security, order and peace. No Member State has the right to impose its standpoint on others.

The permanent missions to the United Nations listed below wish to request the circulation of the present note verbale as a document of the sixty-fifth session of the General Assembly.

New York, 11 March 2011

1. Afghanistan
2. Antigua and Barbuda
3. Bahamas
4. Bahrain
5. Bangladesh
6. Barbados
7. Botswana
8. Brunei Darussalam
9. Central African Republic
10. Chad
11. China
12. Democratic People's Republic of Korea
13. Democratic Republic of the Congo
14. Dominica
15. Egypt
16. Equatorial Guinea
17. Eritrea
18. Ethiopia
19. Grenada
20. Guinea
21. Guyana
22. Indonesia

23. Islamic Republic of Iran
24. Iraq
25. Jamaica
26. Kuwait
27. Lao People's Democratic Republic
28. Libyan Arab Jamahiriya
29. Malaysia
30. Myanmar
31. Niger
32. Nigeria
33. Oman
34. Pakistan
35. Papua New Guinea
36. Qatar
37. Saint Kitts and Nevis
38. Saint Lucia
39. Saint Vincent and the Grenadines
40. Saudi Arabia
41. Sierra Leone
42. Singapore
43. Solomon Islands
44. Somalia
45. Sudan
46. Swaziland
47. Syrian Arab Republic
48. Tonga
49. Trinidad and Tobago
50. Uganda
51. United Arab Emirates
52. Yemen
53. Zimbabwe

United Nations A/65/780–S/2011/132

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General Assembly
Sixty-fifth session
Agenda items 34, 39, 64, 66 and 75

Protracted conflicts in the GUAM area and their implications for international peace, security and development

The situation in the occupied territories of Azerbaijan

Promotion and protection of the rights of children

Elimination of racism, racial discrimination, xenophobia and related intolerance

Responsibility of States for internationally wrongful acts

Security Council
Sixty-sixth year

Letter dated 11 March 2011 from the Permanent Representative of Azerbaijan to the United Nations addressed to the Secretary-General

In accordance with instructions received from my Government, I have the honour to inform you that on 8 March 2011, as a result of the ceasefire violation by the armed forces of the Republic of Armenia, from a position situated in the occupied Shikhlar village of the Agdam district of the Republic of Azerbaijan, an Armenian sniper shot Fariz Badalov, a nine-year-old resident of the village of Orta Garvand in the same district. He was wounded in the head but died before he reached hospital.

We have repeatedly stated that the Armenian side regularly and deliberately violates the ceasefire by attacking and killing not only Azerbaijani soldiers but also civilians residing in the territories adjacent to the front line. Over the last years, such violations have become more frequent and violent.

My Government strongly protests against yet another hateful and dangerous provocation of the Republic of Armenia. By the intentional killing of an Azerbaijani child and the shameless denial of its responsibility for this odious crime, the Armenian side has demonstrated once again that it feels no remorse for the senseless loss of life of a nine-year-old boy, and that moral and ethical principles of humanity are alien to it.

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Attacks against the civilians are also illustrative of the consistent disrespect by the Republic of Armenia of its obligations both under international law and within the ongoing conflict settlement process.

It is notable that the Azerbaijani child was shot dead three days after the meeting between the Presidents of the Republic of Armenia and the Republic of Azerbaijan, held in Sochi on 5 March 2011, at the invitation of the President of the Russian Federation, to pursue the dialogue between the parties on the settlement of the conflict.

The bloody action of the occupying Armenian armed forces against the defenceless Azerbaijani child can in no way contribute to the establishment of confidence between the parties and is yet another solid piece of evidence of the Republic of Armenia's unwillingness to settle the conflict by political means and in a constructive manner.

In their statement released on 9 March 2011, the Co-Chairs of the Organization for Security and Cooperation in Europe (OSCE) Minsk Group strongly condemned any loss of life and expressed their deep concern over reports of ceasefire violations before and after the Sochi summit of 5 March. In this regard, they asked the Personal Representative of the OSCE Chairperson-in-Office to carry out an immediate investigation.

My Government expresses its hope for an objective and thorough investigation of the incident that caused the death of Fariz Badalov and for subsequent resolute measures aimed at bringing those responsible for this crime to justice. I have also been instructed to call upon the States Members of the United Nations to condemn the Republic of Armenia for systematic violations of the ceasefire regime and deliberate attacks on Azerbaijani civilians.

It is absolutely clear that, for the purposes of lasting peace, security and stability, the Republic of Armenia must, in the first place, cease its provocative and hostile policy, put a prompt end to its aggression and withdraw all its armed forces from all the occupied territories of the Republic of Azerbaijan, thus enabling Azerbaijani internally displaced persons to return to their homes.

I should be grateful if you would have the present letter circulated as a document of the General Assembly, under agenda items 34, 39, 64, 66 and 75, and of the Security Council.

(*Signed*) Agshin **Mehdiyev**
Ambassador
Permanent Representative

United Nations A/65/781

General Assembly

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15 February 2011

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Sixty-fifth session
Agenda item 112 (c)
Elections to fill vacancies in subsidiary organs and other elections: election of fifteen members of the Human Rights Council

Letter dated 11 March 2011 from the Permanent Representative of Austria to the United Nations addressed to the President of the General Assembly

I have the honour to inform you that the Government of Austria has submitted its candidature for membership in the Human Rights Council for the term 2011-2014 at the elections to be held in May, during the sixty-fifth session of the General Assembly.

In accordance with General Assembly resolution 60/251, the Permanent Mission of Austria has the honour to submit herewith a specific set of pledges and commitments underscoring Austria's active engagement in the promotion and protection of human rights at the global, regional and local levels (see annex).

I should be grateful if you could have the present letter and its annex circulated as a document of the General Assembly.

(*Signed*) Thomas **Mayr-Harting**
Ambassador

11-26367 (E) 210311

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Annex to the letter dated 11 March 2011 from the Permanent Representative of Austria to the United Nations addressed to the President of the General Assembly

Candidature of Austria to the Human Rights Council, 2011-2014

Pledges and commitments[1]

The promotion and protection of human rights is of utmost importance to Austria. Austria is committed to the comprehensive protection of human rights at the national and international levels. Austria's policies are firmly rooted in the conviction that all human rights are universal, indivisible, interrelated, interdependent and mutually reinforcing. The promotion and protection of all human rights has to be advanced through global partnership and dialogue with all actors. The United Nations Human Rights Council plays a key role in the international field in this regard. Therefore, Austria has decided to announce its candidature for membership in the Human Rights Council for the period 2011-2014. This is Austria's first candidature since the establishment of the Human Rights Council in 2006. In accordance with General Assembly resolution 60/251, Austria announces the following voluntary pledges and commitments:

1. International engagement

Austria has a long-standing record of active engagement in developing and strengthening the international human rights protection regime in the United Nations framework. It has actively participated in generating human rights treaties and standards. Austria will continue its active work to achieve progress in the standardization of international human rights obligations, and shall **ratify the International Convention for the Protection of All Persons from Enforced Disappearance.**

Austria has demonstrated its engagement in the international human rights system through the organization and hosting of major human rights conferences. The 1993 World Conference on Human Rights in Vienna and several follow-up conferences are examples of such engagement. The Vienna Declaration and Programme of Action remain of p[illegible]al importance, and are the basis for the establishment of the Office of the High Commissioner for Human Rights (OHCHR). **Austria is committed to continue to act as a host for dialogue and cooperation.**

Austria served regularly as a member of the former Commission on Human Rights, has actively taken part in the establishment of the Human Rights Council, and has contributed to the Council's work as an observer. **Austria pledges to cooperate with all States members of the Human Rights Council in an open and transparent manner. In order to contribute to the full implementation of the mandate of the Human Rights Council, Austria pledges to foster a culture of cross-regional cooperation in human rights issues and problem-solving**

[1] The pledges and commitments for Austria's first candidature to the Human Rights Council were endorsed by the Federal Government on 23 February 2010. Progress which could be achieved in the meantime on some issues will be specifically referred to by footnotes in the text.

processes. Austria regularly sponsors resolutions in the Human Rights Council and in the Third Committee of the General Assembly on the promotion and protection of rights of minorities, the human rights of internally displaced persons, and human rights in the administration of justice. These resolutions are co-sponsored by countries from all regions and adopted by consensus. **Austria is committed to continue these initiatives in the framework of joint, cross-regional cooperation. Austria remains committed to an independent and effective OHCHR, and aims at further strengthening its engagement.** Austria shall also continue to support the important work of Special Rapporteurs of the Human Rights Council and treaty bodies and strongly advocate the further strengthening of the universal periodic review system. Civil society is closely involved in the preparation of Austria's own national report. Reaching the Millennium Development Goals is at the core of Austria's development cooperation, which supports its partner countries in Africa, Asia, Central America and South-East Europe on their paths towards sustainable social, economic and democratic development based on the rule of law. The promotion and protection of human rights is not only a priority; it is also central to the Austrian Development Cooperation, which focuses on protecting the interests of children, women, persons with disabilities, and other discriminated groups. This is reflected in specific programmes and projects within the framework of bilateral cooperation and the support of institutions such as OHCHR, the United Nations Development Programme, the United Nations Office on Drugs and Crime, the Office of the United Nations High Commissioner for Refugees, the United Nations Children's Fund and the United Nations Development Fund for Women. **Austria will continue to deepen this engagement.**

As a non-permanent member of the Security Council in 2009 and 2010, Austria strongly advocated the protection of children and civilians in armed conflict. Austria gave due attention to the role of women in maintaining peace and security, as well as to the adherence to obligations of parties to a conflict under international humanitarian and human rights law. Upon Austrian initiative, the Security Council passed the seminal resolution 1894 (2009), which contributes to the further strengthening of the protection of civilians in armed conflict. Another Austrian priority in the Security Council was the protection of human rights in the fight against terrorism.

2. Full commitment to human rights protection at home

Austria has ratified and implemented key international human rights conventions. The European Convention on Human Rights has been incorporated into the Austrian Constitution; the jurisdiction of the European Court of Human Rights is a direct guideline for the activities of Austrian State institutions. All authorities and courts are to comply with constitutionally guaranteed rights; control is vested in the Constitutional Court. In addition, a number of independent monitoring bodies have been established to monitor and control compliance with human rights standards. In 1999 the independent Human Rights Advisory Board was established to monitor all security services' activities from a human rights viewpoint. This entails the authorization to visit any police station and police detention centre without prior notice. In Parliament, a standing committee on human rights has been created to deal with human rights issues on a permanent basis.

Austria fully cooperates with all international and regional monitoring mechanisms and has issued standing invitations to all Special Procedures. The European Committee for the Prevention of Torture and Inhuman or Degrading Treatment or Punishment and the European Commission against Racism and Intolerance recently undertook visits to Austria. Austria fulfils its periodic reporting obligations to human rights treaty bodies comprehensively and in a timely manner. It is in particular the board of human rights coordinators of the government ministries and the federal provinces that carries out the preparation of reports and provides follow-up on reviews. A systematic follow-up is guaranteed by compiling the recommendations of all Special Procedures. Austria attaches great importance to the role of civil society in promoting human rights. The Government and its authorities are in regular dialogue with civil society and thoroughly examine their requests. Austria promotes the strengthening of human rights protection on the regional level, in particular within the framework of the Council of Europe and the European Union (EU). Austria welcomes the entry into force of the legally binding Charter of Fundamental Rights of the EU. Austria also hosts the EU Agency for Fundamental Rights, which offers comprehensive expertise and advice to the Union and its member States.

3. Austrian priorities in the area of human rights

Children's rights

In focusing on the protection of children affected by armed conflict, Austria supports projects for the reintegration of child soldiers and other affected children. Equally important areas are access to education, food and health care. The protection of children is also part of the predeployment training for Austrian troops participating in international peace operations. The Convention on the Rights of the Child and the Optional Protocols thereto are of particular importance to Austria. Therefore, the **rights of children as fundamental rights shall be incorporated in the Austrian Constitution** in accordance with the Convention.[2] In addition, Austria will **ratify the Council of Europe Convention on the Protection of Children against Sexual Exploitation and Sexual Abuse.**[3] Furthermore, Austria is taking measures in the international fight against sexual exploitation of children in tourism and in the new media, as well as against child trafficking.

Women's rights

The protection of the rights of women is a crucial element of Austria's policies; Austria was among the first States to ratify the Convention on the Elimination of All Forms of Discrimination against Women. Furthermore, Austria is fully committed to the objectives of Security Council resolution 1325 (2000) and has developed a national action plan for its implementation, which is under regular review. The elimination of gender-based violence is a prerequisite for the active and equal inclusion of women in political and economic decision-making processes. Austria therefore firmly supports initiatives such as the campaign of the Secretary-General "UNite to End Violence against Women", and provides financial support to

[2] The federal constitutional law on children's rights was promulgated 15 February 2011 (Federal Law Gazette I 4/2011).

[3] The Austrian Parliament approved the ratification of this Convention on 30 November 2010.

the United Nations Trust Fund in Support of Actions to Eliminate Violence against Women. **Austria actively participates in negotiations on a convention of the Council of Europe to combat violence against women, including domestic violence.** At the national level, Austria installed a prevention council for the coordination of the implementation of legislation on violence against women in 1997. The legislation for the protection against domestic violence has been recently strengthened and support to institutions for the protection of victims increased. Currently a national action plan for equality between men and women in the labour market is in preparation. Equal access to justice, education and political participation are important aspects of Austria's development cooperation.

Rights of persons with disabilities

Austria is firmly committed to the promotion of rights of persons with disabilities. Since the introduction of the law on equality of persons with disabilities in 2006, persons with disabilities are guaranteed legal protection from discrimination on the federal and provincial level. With these legal guarantees of equal treatment and non-discrimination, Austria has gone far beyond the requirements for equality in employment and professional life as stipulated in the relevant EU directive 2000/78. A further concrete example is the establishment of an independent attorney for disabled persons who is responsible for advice and support to persons with disabilities.

In 2008 Austria was among the first EU member States to ratify the Convention on the Rights of Persons with Disabilities, including the Optional Protocol thereto. In accordance with the Convention, the Austrian federal law on persons with disabilities was amended and an independent national monitoring mechanism was established; members with the right to vote in this body are exclusively representatives of non-governmental organizations. Austria also supports the General Assembly resolutions on the rights of persons with disabilities, in particular the resolution on the World Programme of Action Concerning Disabled Persons (resolution 37/52). Moreover, in the Security Council, Austria has advocated the promotion of specific needs of persons with disabilities in armed conflict. Austria's work for a paradigm shift towards the recognition of the rights of persons with disabilities as human rights has also been continued in the Council of Europe.

Strengthening the rule of law

The improvement of international cooperation between different actors with the aim of strengthening the rule of law is a long-standing Austrian priority. This includes support for legal reform programmes and justice, as well as reconciliation mechanisms. The promotion of international measures to strengthen human rights in the administration of justice, and in particular in the administration of juvenile justice, constitutes a part of this engagement. Active cooperation by Austria with the International Criminal Court and international tribunals also forms part of this engagement. The promotion of the rule of law was the key priority of Austria's membership in the Security Council in 2009 and 2010.

Austria is committed to the continuous improvement of its rule of law standards at the national level. In addition to already existing norms in criminal law that already penalize all forms of torture, of key concern to Austria are the

incorporation of a definition of torture in the criminal code and the further improvement of legal protection against torture. Legal adjustments to the criminal code in the area of crimes against humanity and war crimes are also currently being developed. Furthermore, Austria envisages the ratification of **the Optional Protocol to the Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment** and the establishment of a national prevention mechanism, which would expand the already existing Human Rights Advisory Board.

Human rights education

The effective protection of human rights depends on knowledge and awareness of these rights throughout all sectors of society. Therefore, Austria developed the human rights education manual "Understanding Human Rights", which has been translated into 14 languages and is being used widely all over the world. **Austria remains committed to conducting human rights training together with other States using this manual.** At the national level, Austria will continue human rights training programmes for civil servants, in particular judges, attorneys and police personnel. Mandatory training on fundamental rights for prospective Austrian judges and attorneys has existed since 2007. Training focuses predominantly on fundamental rights, which are of particular relevance to the work of the courts, and on decisions of the European Court of Human Rights.

Fight against racism and discrimination

Austria is engaged in the fight against racism, discrimination based on race, xenophobia, and related intolerance at the international and national levels and actively participated in the Durban Review Conference in 2009. At the domestic level, Austria takes concrete measures in the areas of integration of migrants and fostering intercultural dialogue and awareness-raising against racism and xenophobia among the population. By implementing international treaties and EU directives, the anti-discrimination legislation has been strengthened in recent years. The Equal Treatment Commission, the Ombudsperson for Equal Treatment and the relevant bodies of the provinces provide for far-reaching protection against discrimination in employment and in access to goods and services.

One important step will be **Austria's accession to the UNESCO Convention against Discrimination in Education.**[4] A further priority is the continuation of human rights and anti-discrimination training for judges, civil servants and, in particular, the police. To this end, several training projects dealing with the challenges of police action in a multicultural society are taking place. Moreover, Austria takes strong measures in order to increase the number of civil servants with a migratory background. Additionally, there are numerous initiatives against racism at the local level; for instance, several Austrian cities are members of the coalition of European cities against racism.

[4] The Government of Austria decided on the ratification of this Convention on 11 January 2011 and submitted it to Parliament for approval.

Intercultural dialogue and freedom of religion

Austria has a long and successful tradition of intercultural and inter-faith dialogue. In these activities, particular focus is laid on strengthening the role of women and the inclusion of young people. In this respect, the issues of social, cultural and religious pluralism, the promotion of democracy and adherence to human rights, including freedom of religion, are of utmost importance. **Austria will continue and deepen its efforts to promote intercultural dialogue and freedom of religion.**

Fight against trafficking of human beings

As a contracting party to all relevant international legal instruments against human trafficking, Austria is actively engaged in enhancing international cooperation on the fight against trafficking in human beings. Austria regularly supports projects in cooperation with international organizations and United Nations institutions such as the International Organization for Migration, the Organization for Security and Cooperation in Europe, UNODC and the United Nations Global Initiative to Fight Human Trafficking (UN.GIFT). In 2004, the federal Government created a task force on trafficking of human beings, which is currently working on the implementation of the second national action plan (2009-2011). Under the guidance of the national Coordinator on Combating Human Trafficking, the task force pursues concrete solutions in the areas of prevention and protection of victims, criminal prosecution and international cooperation.

Overall, these priorities demonstrate the broad, substantive and substantial range of Austria's commitments to the promotion and protection of human rights at the global, regional and local levels. Austria undertakes its numerous activities and initiatives in close cooperation with an equally broad range of partners at all levels. Its membership in the Human Rights Council will allow Austria to pursue this engagement even more actively and comprehensively.

United Nations A/65/782

General Assembly

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Sixty-fifth session
Agenda items 127 and 143

Financial reports and audited financial statements, and reports of the Board of Auditors

Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

Report of the Board of Auditors on the accounts of the United Nations peacekeeping operations and report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the financial period ended 30 June 2010

Report of the Advisory Committee on Administrative and Budgetary Questions

1. During its consideration of the report of the Board of Auditors on the accounts of the United Nations peacekeeping operations for the financial period ended 30 June 2010 (see A/65/5 (Vol. II), chap. II), the Advisory Committee on Administrative and Budgetary Questions met with the members of the Audit Operations Committee of the Board of Auditors. The Advisory Committee also discussed the Board's findings with representatives of the Secretary-General and with the Under-Secretary-General for Internal Oversight Services in the context of the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the financial period ended 30 June 2010 (A/65/719).

2. The Board of Auditors reviewed peacekeeping accounts and operations at United Nations Headquarters, at 14 of 15 active field missions and at 26 completed missions, including 4 special purpose accounts for, namely, the Peacekeeping Reserve Fund, the support account for peacekeeping operations, the United Nations Logistics Base at Brindisi, Italy (UNLB) and the peacekeeping after-service health insurance programme.

3. The audit was conducted in conformity with article VII of the Financial Regulations and Rules of the United Nations, as well as with the International

11-26404 (E) 170311

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Standards on Auditing which require that the Board of Auditors comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free from material misstatement. As noted in the report of the Board, the standards have been reissued with effect for the accounting periods beginning on or after 15 December 2009 and, although they are not mandatory, the Board has chosen to apply the revised standards in forming its audit opinion on United Nations peacekeeping operations for the financial period 2009/10. The Board carried out reviews of peacekeeping operations under financial regulation 7.5, which requires that the Board make observations with respect to the efficiency of the financial procedures, the accounting system, the internal financial controls and, in general, the administration and management of the peacekeeping operations.

4. **The Advisory Committee commends the Board of Auditors for the continued high quality of its report and welcomes its timely submission during the early part of the Committee's session. The Committee also welcomes the timely submission of the report of the Secretary-General on the implementation of the recommendations of the Board and trusts that, in future, the Administration will continue to ensure that its report is submitted for consideration at the same time as the related report of the Board.**

5. The Advisory Committee notes that the Board of Auditors found the overall control and effectiveness of the administrative functions of missions to be variable, especially given the volatile and rapidly changing operational conditions under which many of them operated during the period under review. While cautioning against complacency, the Board concluded, however, that in broad terms, when compared to the previous period, there was an improvement in the financial and administrative management of peacekeeping operations. **The Committee notes the improvement indicated by the Board and expects that this trend will be sustained in forthcoming financial periods.**

6. For the financial period 2009/10, the Board of Auditors had issued an unmodified audit opinion on the financial statements for the period under review. Without qualifying its opinion, the Advisory Committee notes that for the current period the Board has highlighted two matters, namely, non-expendable property and expendable property, as areas of concern to which it wishes to draw particular attention. The Committee recalls that, during the preceding three financial periods, the Board issued modified audit opinions, in each case with an emphasis on matters relating to the management and control of non-expendable property; for the financial periods 2007/08 and 2008/09, the Board had placed added emphasis on matters relating to expendable property.

7. In its report, the Board of Auditors highlights those issues that, in its opinion, should be brought to the attention of the General Assembly, while other findings and recommendations of the Board were brought to the attention of the Administration in the management letters from the Board. The Board issued 20 main recommendations for the period 2009/10, as compared with 30 main recommendations for the period 2008/09. As in the past, the Board reiterated a number of its previous recommendations. The Board also issued 15 management letters; the same number was issued in 2008/09.

8. The Board of Auditors followed up on a number of its previous recommendations and noted that, of the 86 recommendations made for the period

2008/09, 38 (44 per cent) had been fully implemented, 45 (53 per cent) had been partially implemented, 2 (2 per cent) had not been implemented and 1 (1 per cent) had been overtaken by events. In comparison, for the period 2007/08, 40 per cent had been fully implemented, while 53 per cent had been partially implemented. The Board also evaluated the ageing of recommendations that had been partially or had not yet been implemented, noting that of the 45 partially implemented recommendations and 2 unimplemented recommendations, 16 (34 per cent) related to the period 2007/08, 1 (2 per cent) to 2006/07, 2 (4 per cent) to 2005/06 and 1 (2 per cent) to 2003/04. With regard to the two unimplemented recommendations for the period 2008/09, the Board's first recommendation was that the Administration expedite its preparations for the recording of expendable property and disclose its value in the financial statements and/or in the notes thereto and noted that, during 2009/10, the Administration continued not to disclose information on unused expendable property estimated at $402 million. The Board's second recommendation related to the management of spare parts to reduce vehicle waiting periods at the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo (MONUSCO) and the United Nations Mission in the Central African Republic and Chad (MINURCAT) (see A/65/5 (Vol. II), chap. II, paras. 14 and 15).

9. The Advisory Committee makes comments, observations and recommendations on general and cross-cutting issues related to the findings of the Board of Auditors in the paragraphs below. Where relevant, the Committee will make further reference with respect to the Board's recommendations on specific peacekeeping operations in the context of its reports on the budget submissions of the concerned missions. Similarly, the Committee will provide its views on United Nations air operations in the context of its consideration of the report of the Secretary-General on United Nations air operations (A/65/738) (see also para. 27 below).

10. The Advisory Committee notes the statement of the Board of Auditors that it considered it premature to comment on matters related to the ongoing development and implementation by the Department of Field Support of the global field support strategy, but that it intends to do so in the context of future audit reviews. In that connection, the Committee will provide its own comments and recommendations to the General Assembly in the context of its consideration of the report of the Secretary-General on progress in the implementation of the global field support strategy (A/65/643).

11. In his report on the implementation of the recommendations of the Board of Auditors, the Secretary-General stated that there were a number of root causes of most of the recurring audit recommendations, including: high-vacancy levels; obsolete systems; transition to new accounting standards; transition to new processes and procedures; inconsistent interpretation of procedures and guidelines; and inadequate training (see A/65/719, para. 11). **The Advisory Committee, while recognizing that the issues cited by the Secretary-General have an impact on the administrative and operational activities of peacekeeping operations, is nevertheless of the view that the causes outlined are within the purview of the Administration to address.**

12. **The Advisory Committee is deeply concerned that, over the course of several financial periods, the Board of Auditors continues to identify systemic**

shortcomings, as well as recurring and interrelated problems. On numerous occasions, the Committee has expressed its serious concern with regard to the low rate of implementation of the recommendations of the Board, which reflects insufficient action at the managerial level to address their underlying causes (A/64/708, paras. 8 and 9). The Committee regrets that the Board has had to repeat recommendations in several areas, including expendable and non-expendable property, unliquidated obligations, procurement and contract management and human resources management. The Committee points out that by virtue of the level of resources invested in peacekeeping, the chronic deficiencies in the management and administration of the peacekeeping operations, as reported by the Board, expose the Organization to an unnecessary level of financial risk. The Committee therefore reiterates its call for the full and rapid implementation of the recommendations of the Board. The Committee further emphasizes that managerial action in regard to this matter and the overall efforts of the Organization to achieve accountability are closely linked.

Expendable and non-expendable property

13. **As noted in paragraph 12 above, the Advisory Committee is concerned that the two matters highlighted by the Board of Auditors relate to expendable and non-expendable property, which count among the recurring problems that the Board has raised over previous financial periods.** The Board observed that, while some improvement had been made compared to earlier financial periods, its long-standing concerns had not been adequately addressed. Deficiencies that had not been addressed include: delays in asset reconciliations; assets that could not be located; the non-disclosure of expendable property of approximately $402 million; inadequate segregation of duties; and inadequate receiving and inspection procedures (A/65/5 (Vol. II), paras. 124-143). In that regard, the Administration responded that disclosure of expendable property required considerable administrative resources in order to attain, maintain and validate the underlying data and that the effort to do so would take a number of years. The Administration also stated, however, that it remained committed to overcoming data limitations by June 2014, as it prepared for the introduction of the new enterprise resource planning system and the International Public Sector Accounting Standards (IPSAS) (see A/65/719, paras. 50 and 51). In regard to non-expendable property, the Administration disagreed with the recommendation that full and complete physical verifications of non-expendable property be carried out, stating that, in view of the operational and security conditions on the ground, a risk tolerance rate of 10 per cent had been established (see ibid., paras. 38 and 39).

14. **Notwithstanding the views expressed by management, the Advisory Committee concurs with the view of the Board of Auditors that asset holdings must be properly managed and fully accounted for. As also noted in paragraph 11 above, the Committee is concerned that the Administration has explained that the non-implementation of long-outstanding recommendations, including those dealing with property management, is mainly due to root causes such as high-vacancy rates; obsolete systems; and the inconsistent interpretation of guidelines/procedures. The Committee regrets that, over the years, the installation of dedicated inventory management information technology systems (including the Galileo system) appears to have had no discernible impact on improving overall**

asset management. While it is generally anticipated that the new enterprise resource planning system would remedy most of the asset management deficiencies, the Committee continues to emphasize that as long as systemic shortcomings are allowed to persist the introduction of a new information technology system will not, by itself, resolve related accountability issues (see also A/64/708, para. 11). Furthermore, in view of the full disclosure rule of expendable and non-expendable property under the International Public Sector Accounting Standards (IPSAS), to be introduced in 2014, the Committee expects that every effort will be made to ensure that that the requirements under the new standards will be fully met.

Unliquidated obligations

15. Unliquidated obligations represent a charge against expenditure and a liability for which the respective goods and services have yet to be received or delivered. The Board of Auditors observed that, as at 30 June 2010, unliquidated obligations amounted to $1.38 billion, or 18 per cent of total expenditure. The Board highlighted, in particular, that a total of $26.61 million in unliquidated obligations at the United Nations Support Office for the African Union (UNSOA), the United Nations Mission in the Sudan (UNMIS) and the African Union-United Nations Hybrid Operation in Darfur (UNAMID) did not adhere to the criteria for the creation of obligations. The Board further noted the creation of a large amount of obligations near the end of the fiscal year, which raised the concern that obligations may be created to reserve current year budgeted funds for application in the following year, which could potentially distort the expenditures reflected in the financial statements (see A/65/5 (Vol. II), paras. 27-33). **The Advisory Committee shares the concern expressed by the Board of Auditors. Furthermore, the Committee is concerned that the creation of obligations that do not comply with the criteria set out in the Financial Regulations and Rules points to inadequate budget control and management and may have the effect of inflating expenditures shown in the financial statements. The Committee intends to address this matter in the context of its consideration of the performance reports and budget proposals of specific peacekeeping operations, as appropriate.**

Procurement and contract management

16. **The Advisory Committee is concerned with the recurrence of procurement-related recommendations, owing to their non-implementation, and recalls its earlier comments on this subject (A/64/708, paras. 17-19 and A/65/498, paras. 28 and 29).** In its report, the Board of Auditors presented its observations on procurement and contract management, including deficiencies in the bidding process (including time frames for potential vendors to bid that were shorter than recommended in the Procurement Manual and the inconsistent acceptance of late bids) and problems with the Headquarters Committee on Contracts process (for example, no mechanism was in place to track the execution of the recommendations of the Headquarters Committee). The Board also raised concerns relating to two contracts for the construction of the mission subsistence allowance accommodation and the headquarters office accommodation at UNAMID. The Board recommended that, given the size of the contracts and the risks involved, the Department of Field Support should request a review by the Office of Internal Oversight Services. The

recommendation was accepted by the Administration and action has been initiated (see A/65/5 (Vol. II), chap. II, paras. 179-213). **The Committee concurs with the Board of Auditors on the need to remedy these deficiencies as soon as possible, emphasizing the high risk nature of the Organization's procurement and contract management activities. The Committee also expects that recommended review by the Office of Internal Oversight Services (OIOS) in respect of UNAMID accommodation contracts will be undertaken and a report submitted on its outcome.**

Human resources management

17. **The Advisory Committee is equally concerned with the recurrence of human resources-related recommendations in the reports of the Board of Auditor, which, consistently, have not been fully implemented (A/64/708, para. 30).** For the financial period 2009/10, the Board observed, inter alia, that high-vacancy rates remained of concern, noting that the overall vacancy rate in the 15 peacekeeping missions was 16 per cent, the same as in the previous year, and was 43 per cent in start-up missions (compared with 35 per cent as at 30 June 2009). The Board also drew attention to long-standing vacancies at some peacekeeping missions, for example at the United Nations Stabilization Mission in Haiti (MINUSTAH), MONUSCO, the United Nations Mission in Liberia (UNMIL) and UNAMID, as well as at UNLB, which may indicate that those posts are no longer needed and should be rejustified in future budget proposals (see A/65/5 (Vol. II), paras. 216-220). **The Advisory Committee concurs with the Board's observations and recommendations on human resources management and urges the Administration to ensure their implementation without delay. The Committee is particularly concerned that despite a range of initiatives in recent years, including the deployment of tiger teams, the delegation of recruitment authority to missions and the establishment of occupational group managers in the Department of Field Support, the problem of high-vacancy rates persists.**

Implementation of the International Public Sector Accounting Standards

18. The Board of Auditors noted that the implementation of IPSAS for peacekeeping operations would follow the Secretariat's timetable and that, owing to delays in the acquisition of a new enterprise resource planning system, the first IPSAS-compliant statements for peacekeeping operations could be expected for the period ending 30 June 2014 (A/65/5 (Vol. II), chap. II, para. 24). The Board also noted that the Administration had indicated that it would consider preparing IPSAS-compliant financial statements for the year ending 30 June 2013 if the implementation of an enterprise resource planning system at peacekeeping missions would be completed by the second quarter of 2013. While the Board did not examine IPSAS-related matters in depth, it stated that due consideration would need to be given to the distinctive needs of the peacekeeping operations in this regard and expressed concern about the accurate and fair presentation of the value of expendable and non-expandable assets. The Advisory Committee was informed by the Board of its willingness to informally provide guidance to the Administration on IPSAS-related matters in order to facilitate the implementation process and avoid possible problems at a later stage. **The Committee continues to encourage the Board to provide such advice and guidance with respect to IPSAS (see also A/65/498, para. 20).**

19. The Advisory Committee notes that the production by the Administration of annual, instead of biennial, financial statements under IPSAS will have an impact on the resource requirements of the Board of Auditors, which will then be required to conduct annual financial audits. As emphasized previously, the role and the resources of the Board in this connection require consideration in advance of the planned implementation of IPSAS in 2014 (see A/65/498, para. 13). In this regard, the Committee was informed of the intention of the Board to link the necessary request for increased resource requirements to the additional work in connection with the annual review of financial statements. The Committee will examine the Board's request in the context of its review of the proposed programme budget for the biennium 2012-2013.

Support account for peacekeeping operations

20. The Board of Auditors conducted a review of the support account for peacekeeping operations and noted that resources for the support account have increased by 438 per cent, from $60 million in the financial period 2000/01 to $323 million, including $29 million to finance the enterprise resource planning project, in 2009/10 (A/65/5 (Vol. II), paras. 52-79). The Board observed that the specific criteria for determining posts to be funded by the support account was not clear. The Board also found that the relationship of support account posts to the activities of the peacekeeping operations could not always be identified since staff workplans and e-PAS documents were set out in general terms. Of 152 sampled posts funded by the support account, the workplans of 34 posts did not relate to peacekeeping and no workplans were available for 51 posts, while the e-PAS documents of 35 staff members did not indicate any relationship to peacekeeping and no e-PAS documents were provided for 67 staff members (A/65/5 (Vol. II), chap. II, paras. 70-77). The Board indicated that it was therefore not able to reach a conclusion as to whether posts funded by the support account were used for the intended purpose of backstopping peacekeeping operations.

21. **The Advisory Committee is of the view that clear and specific criteria must be used to determine posts to be funded from the support account for peacekeeping operations. The Committee is therefore concerned by the Board's findings that a significant number of workplans and e-PAS documents of staff funded under the support account did not indicate a connection to work done in support of peacekeeping operations. While recognizing that workload statistics for particular offices could also provide reliable indicators as to the requirement for and use of support account resources, the Committee considers that the Administration must be able to demonstrate that support account resources are utilized for the intended purpose.**

22. The Board of Auditors notes that, to date, three consultancy studies have been carried out to examine the evolution of the support account and how it might develop in future. The Advisory Committee was informed by the Administration that the findings of the first study (at a cost of $50,000), which examined backstopping requirements for peacekeeping operations, were deemed too theoretical and the results were therefore not used. The second study (at a cost of $160,798) was to report on the evolution of the support account and to develop a proposal for a staffing requirements model and a related methodology. However, while the Administration indicated that the study provided a comprehensive analysis of the evolution of the support account, it did not present a defined formula for the

determination of staffing requirements for the account. The objective of the third, most recent, study at a cost of $145,000 was to develop a staffing model to relate support account staffing needs to the size and nature of peacekeeping operations. The Committee was informed that the results of the latest study, which was being finalized, would be included in the proposed budget for the support account for peacekeeping operations for the period from 1 July 2011 to 30 June 2012. The Committee notes that, as indicated in the report of the Board, the Administration anticipates that the third study would produce results that would be useful for Member States in making fully informed decisions on support account-related resources.

23. **The Advisory Committee is concerned that, despite a cumulative cost of approximately $210,000, the first two studies by external consultants were deemed by the Administration as not meeting its needs. While the Committee expects that the latest study should provide insight into the subject matter, it believes that ultimate responsibility for developing concrete and practical proposals on a staffing model for the support account rests with the Secretariat, using in-house institutional knowledge and available resources. The Committee will provide its views on the proposals emanating from the study in the context of its consideration of its report on the support account for peacekeeping operations for the period from 1 July 2011 to 30 June 2012.**

Results-based budgeting and management

24. As in past financial periods, the Board of Auditors continued to emphasize that, for the results-based budgeting framework to succeed, it must include well-defined indicators of achievements and outputs. In its report, the Board observed that financial resources at the United Nations Disengagement Observer Force (UNDOF), the United Nations Peacekeeping Force in Cyprus (UNFICYP) and the United Nations Operation in Côte d'Ivoire (UNOCI) are not linked to results-based budgeting frameworks (A/65/5 (Vol. II), chap. II, paras. 80-88). The Board also observed, in the case of several missions, that indicators and outputs were not sufficiently specific or measurable. The Board identified inadequate training as one of the main reasons for the continuing shortcomings noting, for example, that no formal training in results-based budgeting had been provided to staff at UNSOA while at UNMIS there had been no training courses on the subject during the period 2007/08. The Board noted that the Administration accepted the need for improvements and for ongoing training on results-based budgeting for field staff and that it is currently looking at the most efficient ways of delivery, including through a "train-the-trainers" approach as well as the development of online training packages.

25. **The Advisory Committee continues to reiterate that the findings on results-based budgeting by the Board of Auditors and other oversight bodies, as well as the Committee's own comments, have had little or no impact on how the results-based budgeting framework is presented and implemented. It also continues to express concern that the Secretary-General has not been able to implement a comprehensive results-based budgeting framework, especially in view of the planned move towards results-based management (A/65/498, para. 27 and A/64/708, para. 16). Given the limited progress that has been made since the inception of the results-based budgeting framework in 2001, and that shortcomings are repeatedly noted, the Committee recommends that the**

framework's feasibility, in particular for peacekeeping operations, needs to be thoroughly assessed. In that connection, the Committee recalls the request of the General Assembly, in paragraph 23 of its resolution 64/259, that the Secretary-General take appropriate measures to accelerate the implementation of the results-based management and looks forward to the proposals resulting from the Results-based Management Task Force, to be presented to the Assembly at its sixty-sixth session.

Quick-impact projects

26. The Board of Auditors reiterated, once again, their concerns about the low rate of completion and disbursement of funds for quick-impact projects at UNAMID, MINUSTAH, UNMIL, MINURCAT and MONUSCO; the Administration informed the Board that measures have been taken to address the situation (see A/65/5 (Vol. II), chap. II, paras. 100-103). During the hearings, the Advisory Committee was informed that, in response to recurring problems in this area, a lessons learned study aimed at a revision of the quick-impact project guidelines in order to achieve better management would be presented for the consideration of Member States during the second quarter of 2011. **The Committee concurs with the Board of Auditors that the Administration should ensure that the implementation rate of quick-impact projects be improved. The Committee trusts that the results of the study on lessons learned will be used to significantly improve the timely completion and disbursement rates of quick-impact projects to ensure their maximum utilization as a tool to improving relations between missions and the local communities.**

Air operations

27. For the financial period 2009/10, the Board of Auditors observed, inter alia, that aircraft at certain peacekeeping missions was being underutilized to a significant degree, in particular at UNAMID, the United Nations Integrated Mission in Timor-Leste (UNMIT), the United Nations Mission for the Referendum in Western Sahara (MINURSO) and UNOCI. The Board also observed problems with air operations data management; procedures for special flights; and the recovery of flight costs related to aviation services provided to United Nations agencies and other entities (A/65/5 (Vol. II), chap. II, paras. 236-254). **The Advisory Committee intends to address the observations and recommendations of the Board in the context of its consideration of the report of the Secretary-General on United Nations air operations (A/65/738).**

Internal audit function

28. The Board of Auditors conducted a review of the internal audit function of OIOS and noted an increase in the rate of completed internal audits; during the reporting period, 72 per cent of planned audits were completed in comparison with 62 per cent during the previous period. The Board recommended, however, that resident audit workplans should be executed and finalized in a timely manner and that audit reports should be also issued faster (A/65/5 (Vol. II), chap. II, paras. 294-337). **The Advisory Committee has addressed this matter previously and, as relevant, will follow up on the issue raised by the Board in the context of its review of the support account resource requirements for OIOS for the period 2011/12.**

Investigative capacity

29. The Board of Auditors also reviewed, in response to General Assembly resolution 63/287, a recently initiated pilot project that designated investigations centres, or hubs, in Nairobi, Vienna and New York from 1 July 2009 to 30 June 2012. As noted in its report, the Board concluded that the hub structure has merit in terms of cost-effectiveness but that some risks would need to be addressed. For example, hub-based investigators generally travel to a location only for the purposes of a specific assignment and would therefore not be able to count on designated administrative and translation support that is otherwise available to resident investigators. In addition, investigators may have a less developed understanding of the informal dynamics of a mission, which could impact information-gathering activities.

30. The Board of Auditors also observed that OIOS did not regularly collect information on the cost and time of its investigations and, as such, did not have sufficient or reliable management information to objectively demonstrate that the deployment of resources in this connection is cost-effective or would allow it to make evidence-based decisions about the redeployment of resources. The Board noted that the lack of such information limited its ability to assess the impact and the cost-effectiveness of the pilot project. The Board recommended that OIOS urgently establish the baseline and criteria for evaluation of the pilot project and a mechanism to gather the necessary data. The Advisory Committee was informed by the Under-Secretary-General of Internal Oversight Services that the required information was now being collected and would be used to evaluate the ongoing pilot project. **The Committee welcomes this development.**

31. In addition, the Board of Auditors observed that vacancy rates had not improved since the inception of the pilot programme and that the average vacancy rate for investigator posts had increased from 45.3 per cent in 2008/09 to 53.3 per cent in 2009/10. The Board recommended that OIOS work with the Office of Human Resources Management to address the problem of the vacancies in those posts. With regard to the two long-standing vacancies at the D-2 level, the Advisory Committee was informed by OIOS that the interviewing process was under way and that the leadership potential of candidates was being assessed using the assistance of an outside expert firm. **The Committee concurs with the Board that the vacancy situation should be addressed expeditiously (A/65/5 (Vol. II), chap. II, para. 332) and intends to continue its follow-up of the matter in the context of its consideration of relevant reports.**

Other matters

32. During the hearings, the Board of Auditors expressed its willingness to conduct performance audits, which, in its view, would enhance the audit service provided to the General Assembly and the Administration. From an informal note shared with the Advisory Committee, the Board provided a definition of a performance audit, as well as its aims and benefits. Among other things, the Board stated that the objective of carrying out a performance audit for any given topic would be to form a judgement on whether value for money was being achieved. The Board also indicated that such audits were consistent with modern public sector auditing practice.

33. It is the understanding of the Advisory Committee that, with a view to clarifying the rationale of the Board of Auditors for a strengthened remit to conduct performance audits, the Board would also be engaging with the Member States, in addition to the ongoing consultations with the Administration and OIOS. The Board indicated that, should it be permitted to conduct performance audits, its role would need to be clarified through, inter alia, the amendment of regulation 7.5 of the Financial Regulations and Rules. **In view of the further consultations that the Board is currently undertaking, and subject to guidance from the General Assembly, the Advisory Committee will review the matter at the appropriate time, should a formal proposal arise from those consultations.**